

# **Goods and Services tax (GST) in India Opportunities and Challenges**

**Dr. Kamlesh Kumar**

Goods and Service Tax is a comprehensive tax levy on manufacture sale and consumption of Goods and Service GST is termed as biggest tax return in India. Tax structure it will not be an additional tax, it will include central excise duty, service tax additional duties of customers at the central level VAT central sales tax, entertainment tax oct state. Surcharge Luxury tax lottery tax and the surcharges on supply of Goods and Service. The purpose of GST is to replace all these taxes with single Comprehensive tax bringing it all under single umbrella. The purpose is to climinate tax on tax.